

Nebraska Liquor Control Commission  
Notes on **Cider Reclassification – from Wine to Beer**  
LB 330 May 2015

53-103.03 Beer means a beverage obtained by alcoholic fermentation of an infusion or concoction of barley or other grain, malt, and hops in water and includes, but is not limited to, beer, ale, stout, lager beer, porter, near beer, and flavored malt beverage, and hard cider.

Sec. 5. Hard cider means still wine (1)(a)(i) derived primarily from apples or apple concentrate and water such that apple juice, or the equivalent amount of concentrate reconstituted to the original brix of the juice prior to concentration, represents more than fifty percent of the volume of the finished product and (ii) containing no other fruit product nor any artificial product which imparts a fruit flavor other than apple or (b)(i) derived primarily from pears or pear concentrate and water such that pear juice, or the equivalent amount of concentrate reconstituted to the original brix of the juice prior to concentration, represents more than fifty percent of the volume of the finished product and (ii) containing no other fruit product nor any artificial product which imparts a fruit flavor other than pear, (2) containing at least one-half of one percent and less than eight and one-half percent alcohol by volume, (3) having the taste, aroma, and characteristics generally attributed to hard cider, and (4) sold or offered for sale as hard cider.

- Reclassification is effective 7/1/15
- Cider containing less than 8.5% alcohol content is considered Beer; if alcohol content is 8.5% or higher, it will still be taxed and reported as wine
- Effective 7/1/15, out of state suppliers/shippers will need to have a beer shipper's license effective in order to ship cider into Nebraska. <http://www.lcc.nebraska.gov/formsdiv.html>, See Form 107 for application and instructions. Payment of the license fee can be paid by mailing a check or if you wish to pay via a credit card or bank account, you may use this link: <http://www.ne.gov/go/NLCCpayport>. Please use "T Beer Shipper Application Fee" for the transaction item.
- Cider will be subject to 53-123.03/.09 – Beer Wholesaler will designate cider products/brands and adhere to Beer Territory Regulations.
- Cider shipped after 7/1/15 and classified as beer (below 8.5% alcohol content) – will need to be reported to the State of Nebraska via our Beer Shipper Report. See Form 7099 at this link: <http://www.lcc.nebraska.gov/beerdiv.html> -- due 15th of each month
- Cider shipped after 7/1/15 and classified as wine (8.5% alcohol content and higher) – will need to be reported to the State of Nebraska via our Spirit/Wine Shipper Report. See Form 7080 at this link: <http://www.lcc.nebraska.gov/spiritwinediv.html> -- due 15th of each month